

Parochial Cost Recoveries for 2004

Background

1. This report is made to the Synod under clause 3(2) of the Parochial Cost Recoveries Ordinance 2002 (the "2002 Ordinance") which requires that the Standing Committee report to the 2nd session of the 46th Synod about -
 - (a) a description of the "ministry and property costs" payable in 2004 and an estimate of the amounts so payable, and
 - (b) the "cost recoveries charge" estimated to be payable by each parochial unit in 2004 and details of how that charge is calculated.
2. For this purpose, "ministry and property costs" means the costs, expenses, charges and recoveries for 2004 referred to or contemplated under clause 10(2) of the Assessment and Charges Ordinance 1975 (the "1975 Ordinance").
3. In the 2002 Ordinance, the Synod agreed the formula by which ministry and property costs would be recovered from parochial units in each of 2003, 2004 and 2005. The agreed formula is set out in the Schedule to the 2002 Ordinance. The amount determined by that formula to be payable by each parochial unit as its contribution to total ministry and property costs is known as a "cost recoveries charge".
4. The agreed formula provides for the cost recoveries charge payable by each parochial unit in a particular year to be the sum of -
 - (a) The minister and assistant minister charge for that year (calculated as the sum of the costs of superannuation, long service leave, stipend continuance insurance and assistance to cover the cost of a temporary minister during sickness or accident), *plus*
 - (b) The variable charge for that year (consisting of the central ministry and property costs). For 2003, these costs included the parish property and officers insurances, the Archbishop's Professional Standards Unit, the accounting, tax and employment relations advice for parishes, 50% of the new parish property resource, the Parish Assistance Fund and the provision for changes/relief.
5. If the contributions, costs and charges for a minister or assistant minister are paid by another parochial unit or body, or do not apply to the minister or assistant minister, a pro rata rebate of the appropriate proportion of the minister and assistant minister charge is granted in respect of that part or parts of the year. Similarly, if a minister or an assistant minister is licensed to the parochial unit only for part or parts of the year, an appropriate proportion of the minister and assistant minister's charge is payable in respect of such part or parts.

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Review of component ministry and property costs

6. In addition to specifying the formula to be used for calculating the cost recoveries charge, the schedule to the 2002 Ordinance also provided that a full review be undertaken by the Standing Committee in 2003 of the component ministry and property costs to be included in the variable charge.
7. At the request of the Standing Committee, and then the Mission Taskforce, this review was undertaken in the first instance by the Finance Sub Group of the Mission Taskforce.
8. From this review the Finance Sub Group and the Mission Taskforce recommended the principle which the Standing Committee has adopted that only direct parish related costs be included in the parochial cost recoveries charge. On this basis the Standing Committee has determined that the following cost components that formed part of the 2003 variable charge should not be included in future years-
 - (a) the Archbishop's Professional Standards Unit,
 - (b) accounting, tax, employment and property advice for parishes, and
 - (c) the Parish Assistance Fund.
9. The proposed variable component of the cost recoveries charge payable by each parochial unit for 2004 therefore consists of only 2 elements -
 - (a) the parish insurance program, and
 - (b) the provision for cost recoveries changes.
10. The 2002 Ordinance provides that a parochial unit is a parish, provisional parish or recognised church in the Diocese of Sydney. For 2004 the Standing Committee has determined that St Andrew's Cathedral be included for the first time as a parochial unit for this purpose.
11. Having recommended that only the parish insurance program and the provision for cost recoveries changes be included in the variable charge, the Mission Taskforce then produced a detailed report which investigated the suitability of each of the following, either alone or in combination, as alternative basis for allocation of the variable charge -
 - (a) *net receipts* - the gross receipts of the parish less a number of exclusions and deductions as defined in the 1975 Ordinance and calculated from the annual financial return, supported by the audited financial statements,
 - (b) *adjusted net receipts* - consisting of net receipts less the recommended minimum stipend and travel allowance for the minister and assistant ministers,
 - (c) *insured property value* - the declared insurance replacement value of buildings and contents,

- (d) *average attendance* - the calculated average weekly adult attendance across all services, based on records in the service register as reported in the annual statistical return,
 - (e) *number of ministers and assistant ministers* - the number of ministers and assistant ministers licensed to and paid by the parish (full time equivalent, calculated to the nearest 0.5 person), and
 - (f) *the number of parochial units* - pro rata evenly across all parochial units.
12. After considering a report on this matter from the Mission Taskforce the Standing Committee has determined that the allocation of the variable charge across all parochial units should continue to be on the basis of *net receipts*. The Standing Committee considered that *net receipts* most fairly represented a number of competing objectives -
- (a) to reflect, as far as possible, the actual direct parish costs per parochial unit,
 - (b) to provide a transparent, readily available and objective measure, and
 - (c) to give some recognition to a parochial unit's "capacity to pay".

Components no longer included in the variable charge

Parish Assistance Fund

13. As a consequence of the passing by the Synod of the Parochial Cost Recoveries Ordinance 1999 the financial concession available to provisional parishes in years prior to 2000 (being a 50% reduction in the minimum cost recoveries charge) was no longer available. As a transitional measure in 2000 and 2001 the Synod established the Parish Assistance Fund as a means of providing a rebate to each parochial unit which was required to pay a cost recoveries charge of an amount which was greater than the charge that would have been payable had the charge been calculated using the formula applicable in 1999.

14. For 2002 the Parish Assistance Fund was calculated the same way although the distribution of funds in that year was determined by the regional councils. For 2003 the Synod approved a Parish Assistance Fund for the same total amount as had been calculated in 2002 and again the distribution was determined by the regional councils.

15. After 4 years of transitional arrangements therefore the Mission Taskforce recommended and the Standing Committee has determined that the Parish Assistance Fund be discontinued as from 2004.

The Archbishop's Professional Standards Unit

16. The Standing Committee has decided that for 2004 this unit be funded partly from existing reserves held by the Professional

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Standards Unit and partly from Synod funds provided under Administration for the Mission.

Accounting, tax, employment and property advice

17. The Standing Committee considers that to the extent that these costs are incurred centrally and not partly or wholly recovered from charges to individual parishes for work for servicing Synod, Standing Committee, parishes etc, they should remain part of the Secretariat's budget for servicing Synod, Standing Committee, parishes, etc, funded from a Synod allocation under Administration for the Mission.

Ministry and property costs for 2004

18. Attached as Annexure A is a description of the ministry and property costs which the Standing Committee considers are payable in 2004 and an estimate of the amount of each of those costs, totalling \$6.246 million (2003 - \$5.777 million).

Superannuation

19. It is expected that the total of this cost will rise by 11.7%, reflecting mainly an increase in the number of parish clergy. The cost per minister is expected to increase 3.0%, due to an expected increase in stipends for 2004.

Long Service Leave

20. The anticipated cost for 2004 reflects an increase in the number of qualifying clergy, and a 2.0% increase in the premium rate.

Stipend Continuance

21. The anticipated cost for 2004 reflects an increase in the number of clergy. The benefit remains set at 75% of the minimum package.

Assistance to cover Sickness and Accident

22. The cost rise reflects the increased number of clergy and the expectation that the level of claims experienced will continue in a similar pattern to 2002 and 2003.

Insurances

23. The overall cost of insurance for parochial units in 2004 is estimated to be \$2.531 million (an increase of 25% over 2003). Within this figure the expected premium increases applicable to different insurance policies range from 15% to 45% with the weighted average increase approximately 32%. These increases are partly offset by much lower increases in broker fees, administration and incidentals and no increase expected in the value of the aggregate deductible (excess on claims).

Synod appropriations towards certain costs

24. In past years the Synod has made an allocation of funds towards the cost of the insurance program for St Andrew's Cathedral. However for 2004 the Mission Taskforce recommended and the Standing Committee has determined that this allocation (which was \$50,000 in

2003) should cease and the Cathedral pay its share of the variable charge based on a calculation of its *net receipts*.

25. For the last several years the Synod has also made an allocation of funds towards the cost of insurance for heritage buildings held by the Church Property Trust on behalf of parishes. For 2003 this allocation was \$385,000 (compared with \$206,000 the previous year), reducing the net cost of the parochial insurance program to be recovered by way of the variable charge in the parochial cost recovery program from \$2.024 million to \$1.639 million. For 2004 the Standing Committee has determined that this allocation of Synod funds should cease and as a consequence each parochial unit should pay its share of the full cost of the parochial property and liability insurance program. As a result the expected costs in 2004 of \$2.531 million represent a 54% increase over the \$1.639 million paid through the parochial cost recoveries charge in 2003.

Cost Recoveries Charge for 2004

26. The formula agreed by the Synod in 2002 for the calculation of cost recoveries in 2003, 2004 and 2005 has been applied by the Standing Committee to estimate cost recoveries payable by each parochial unit in 2004. Annexure B sets out the method of calculation of this charge together with an estimate of the variable cost component for each parochial unit. (These estimates are exclusive of GST which will be payable by those few parochial units not registered as part of the Anglican Religious Group).

27. Where the actual net receipts for a parochial unit had not been finalised at the time of this report, an estimate based on 2001 Net Receipts plus 5% is shown in Annexure B. Actual net receipts may not be available if the parochial unit has not submitted its Annual Financial Return, or has submitted an incomplete Annual Financial Return, or some aspect of the calculation has been queried and the query has not been resolved at the time of this report. However, the Standing Committee has approved the use of an estimate based on 2001 Net Receipts plus 20% for any parochial unit which has not lodged a complete Annual Financial Return for 2002, and this calculation may be applied to any parochial unit for which the Return remains outstanding at the time the variable charge for each parochial unit in 2004 needs to be finalised.

28. The total charge for each parochial unit will be the sum of the minister and assistant minister costs per person multiplied by the number of such persons licensed to and paid by the parochial unit in 2004, and the variable charge calculated for the respective parochial unit.

Minister and Assistant Minister Charge

29. Based on the costs estimated above, for 2004 the Minister and Senior Assistant Minister Charge is estimated to be \$8,673 (2003 - \$8,459). For each other Assistant Minister the charge is estimated to

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be \$7,978 (2003 - \$7,785). The following table details the components of those charges.

	<i>Actual 2003</i>		<i>Proposed 2004</i>	
	<i>Minister and Senior Assistant Minister (7+ years)</i>	<i>Assistant Minister (1-6 years)</i>	<i>Minister and Senior Assistant Minister (7+ years)</i>	<i>Assistant Minister (1-6 years)</i>
Superannuation	6,744	6,070	6,946	6,252
Long Service Leave	955	955	975	975
Stipend Continuance Plan	510	510	515	515
Sickness/Accident Fund	250	250	253	253
Estimated Total Charge	8,459	7,785	8,673	7,978
Increase over previous year	5.7%	5.7%	2.7%	2.7%

30. The actual minister and assistant minister charge may vary slightly from these estimates if the actual increase in stipends to be approved after this report is printed differs from the estimate used in this calculation.

Variable charge

31. As indicated above, the variable charge is calculated as a percentage of the net receipts of a parochial unit. For 2004, the variable charge payable by each parochial unit is estimated to be 5.10% (2003 - 5.18%) of the parochial unit's net receipts for 2002. In calculating the rate of variable charge for 2004 the only costs included are the full cost of the parochial property and liability insurance program (\$2.531 million) and the provision for cost recoveries changes (\$25,000).

32. The actual variable percentage charge may vary from these estimates if the actual increase in insurance premiums differs significantly from estimates used in this calculation or if the actual Net Receipts of parishes that have not yet submitted Annual Financial Returns for 2002 differs significantly from the estimates used in Annexure B.

Parochial Levy

33. In considering the Synod Allocations and Appropriations Ordinance 2003 and this report, the Standing Committee noted that a number of projects and funding applications could not be met from available income. The Standing Committee considered that one particular method that may be a fair approach to funding certain projects not covered by the allocation of Synod funds would be for the Synod to impose a levy on parishes based on a percentage of "net receipts". If such a levy were to be proposed the Standing Committee considered it should be based on the following principles -

- (a) Any proposal for such a project should include an assessment of its impact on parishes, by quantifying the percentage of net receipts that would be needed to fund the project.
 - (b) If there is more than one such project they should be debated separately on their merits.
 - (c) The funding requirements should then be combined administratively into one levy which is debated in a manner that enables the projects to be prioritised and the funding seen as cumulative and interdependent.
34. At this stage the Standing Committee is not recommending any particular project to be funded by a levy.

Recommendation

35. Standing Committee recommends that the Synod receive this report.

For and on behalf of the Standing Committee

BISHOP PETER TASKER
19 August 2003

Annexure A

Parochial Cost Recovery summary for 2004

Costs to be recovered -

Fixed

Ministry costs (for each minister, senior assistant minister & assistant minister)

Superannuation	2,147	2,214	2,500	2,632	2,940
Long Service Leave	340	301	380	385	424
Sickness & Accident Fund	30	30	45	103	103
Stipend Continuance Plan	110	159	199	207	224
	2,627	2,704	3,124	3,327	3,691

Variable

Property costs

Property and liability insurance	935	1,045	1,070	2,024	2,531
<u>less</u> contribution from Synod for heritage buildings	- 194	- 200	- 206	- 385	-
Other central costs					
Archbishop's Professional Standards Unit	185	250	250	330	-
Parish Assistance Fund	300	327	300	331	-
SDS - Accounting, Tax & Employment Relations advice] parish	40	40	50	50	-
SDS - 50% of Property Manager] support	-	-	75	75	-
provision for cost recoveries changes			20	25	25
	1,266	1,462	1,559	2,450	2,556

Total

Approved 2000	Approved 2001	Approved 2002	Approved 2003	Estimate for 2004
\$000s	\$000s	\$000s	\$000s	\$000s
2,147	2,214	2,500	2,632	2,940
340	301	380	385	424
30	30	45	103	103
110	159	199	207	224
2,627	2,704	3,124	3,327	3,691
935	1,045	1,070	2,024	2,531
- 194	- 200	- 206	- 385	-
185	250	250	330	-
300	327	300	331	-
40	40	50	50	-
-	-	75	75	-
		20	25	25
1,266	1,462	1,559	2,450	2,556
3,893	4,166	4,683	5,777	6,247

					Annexure B
ESTIMATED PAROCHIAL COST RECOVERY CHARGES for 2004					
(excluding GST)					
MINISTER and ASSISTANT MINISTER COSTS					
Fixed charge per Minister				\$	8,673
Fixed charge per Assistant Minister with 7 or more years service				\$	8,673
Fixed charge per other Assistant Minister				\$	7,978
VARIABLE CHARGE					
cost of parochial property and liability insurance program				2,530,855	
provision for cost recoveries changes				25,000	
				<u>2,555,855</u>	
total Net Receipts for 2002				50,117,044	
Variable charge percentage for 2004					5.10%
DETAIL OF ESTIMATED VARIABLE CHARGE BY PAROCHIAL UNIT -					
The actual PCR charge for 2004 will consist of the sum of -					
(i) the actual minister and assistant minister costs, based on the cost per person shown above, multiplied by the number of such persons licenced to and paid by the parochial unit in 2004, and					
(ii) the variable cost charge shown below, based on the variable charge percentage for 2004 of 5.10% shown above multiplied by the Net Receipts of the parochial unit for 2002 (shown below).					
Note that the PCR charge does not include any costs for any Lay Ministers employed by the parochial unit.					
If a parochial unit has not yet lodged its 2002 Annual Financial Return, for the purpose of calculating the 2004 variable cost percentage for all parochial units, an estimate of that unit's Net Receipts has been made based on its Net Receipts for 2001 + 5%. The Finance Committee has approved the use of an estimate based on 2001 + 20% if the Return remains outstanding at the time the actual variable charge for each parochial unit needs to be finalised.					
		Net Receipts		Variable PCR charge	
		Actual	Estimate	Actual	Estimate
	Parochial Unit	2002	(2001 + 5%)	(2002 NR)	(2001 NR + 5%)
		\$	\$	\$	\$
	1 Abbotsford	91,310	-	4,657	-
	2 Albion Park	164,075	-	8,367	-
	3 Annandale	-	19,835	-	1,012
	4 Arncliffe	44,177	-	2,253	-
	5 Artamon	63,222	-	3,224	-
	6 Ashfield	82,231	-	4,194	-
	7 Asquith / Mt Colah / Kuring-gai	229,992	-	11,729	-
	8 Auburn - St Philip	79,554	-	4,057	-
	9 Auburn - St Thomas	75,892	-	3,870	-
	10 Austinmer	246,185	-	12,555	-
	11 Avalon with Palm Beach	-	167,956	-	8,565
	12 Balgowlah	169,569	-	8,648	-
	13 Balmain - St John	89,661	-	4,573	-
	14 Balmain - St Mary	51,063	-	2,604	-
	15 Bankstown	59,775	-	3,048	-
	16 Baulkham Hills	244,232	-	12,455	-
	17 Beacon Hill	80,719	-	4,116	-
	18 Beecroft	191,528	-	9,767	-
	19 Bellevue Hill	161,136	-	8,218	-
	20 Belmore / Clemton Park	90,177	-	4,599	-
	21 Belrose	292,731	-	14,929	-
	22 Berowra	190,599	-	9,720	-
	23 Berrima cum Moss Vale	-	159,472	-	8,133
	24 Berry / Kangaroo Valley	187,944	-	9,585	-
	25 Beverly Hills	181,268	-	9,244	-

	Net Receipts		Variable PCR charge	
	Actual	Estimate	Actual	Estimate
Parochial Unit	2002	(2001 + 5%)	(2002 NR)	(2001 NR + 5%)
	\$	\$	\$	\$
26 Bexley with Bexley North	-	66,297	-	3,381

	Parochial Unit	Net Receipts		Variable PCR charge	
		Actual	Estimate	Actual	Estimate
		2002	(2001 + 5%)	(2002 NR)	(2001 NR + 5%)
		\$	\$	\$	\$
27	Blackheath	-	100,848	-	5,143
28	Blacktown	216,766	-	11,055	-
29	Blakehurst	112,865	-	5,756	-
30	Bomaderry	170,963	-	8,719	-
31	Bondi	59,854	-	3,052	-
32	Bondi Beach	47,878	-	2,442	-
33	Bossley Park	-	51,726	-	2,638
34	Bowral	268,985	-	13,718	-
35	Brighton / Rockdale	110,956	-	5,659	-
36	Broadway	-	589,827	-	30,080
37	Bulli	116,163	-	5,924	-
38	Burwood	184,011	-	9,384	-
39	Cabramatta	-	116,031	-	5,917
40	Cambridge Park	221,547	-	11,298	-
41	Camden	-	399,989	-	20,399
42	Campbelltown	340,157	-	17,347	-
43	Campsie	81,251	-	4,144	-
44	Canterbury / Hurlstone Park	81,349	-	4,149	-
45	Caringbah	277,149	-	14,134	-
46	Carlingford / North Rocks	692,183	-	35,300	-
47	Carlton	344,019	-	17,544	-
48	Castle Hill	959,593	-	48,937	-
49	Cataract / Ambarvale	-	104,390	-	5,324
50	Centennial Park	1,538,415	-	78,456	-
51	Chatswood	337,301	-	17,202	-
52	Cherrybrook	-	-	-	-
53	Chester Hill	-	74,223	-	3,785
54	Clovelly	60,025	-	3,061	-
55	Concord & Burwood	99,757	-	5,087	-
56	Concord West & Concord North	123,417	-	6,294	-
57	Coogee	96,918	-	4,943	-
58	Cooks River	106,082	-	5,410	-
59	Corrimal	73,507	-	3,749	-
60	Cremona	189,469	-	9,662	-
61	Crestwood	160,132	-	8,166	-
62	Cronulla / Kurnell	183,473	-	9,357	-
63	Croydon	365,746	-	18,652	-
64	Culburra Beach	90,560	-	4,618	-
65	Dapto	334,936	-	17,081	-
66	Darling Point	371,437	-	18,942	-
67	Dee Why	164,963	-	8,413	-
68	Denham Court	80,628	-	4,112	-
69	Doonside	-	56,040	-	2,858
70	Drummoyne	120,636	-	6,152	-
71	Dulwich Hill	-	126,851	-	6,469
72	Dundas / Telopea	157,761	-	8,045	-
73	Dural	279,335	-	14,245	-
74	Eagle Vale	67,990	-	3,467	-
75	Earlwood	118,532	-	6,045	-
76	East Lindfield	58,917	-	3,005	-
77	East Sydney	347,766	-	17,735	-
78	Eastgardens	-	120,412	-	6,141
79	Eastwood	-	225,481	-	11,499
80	Emu Plains	187,125	-	9,543	-
81	Enfield	104,866	-	5,348	-
82	Engadine	264,584	-	13,493	-
83	Enmore / Stanmore	121,399	-	6,191	-
84	Epping	244,997	-	12,494	-
85	Ermington / Rydalmere	62,146	-	3,169	-
86	Ersineville	14,841	-	757	-
87	Fairfield	-	81,057	-	4,134
88	Fairy Meadow	187,739	-	9,574	-
89	Figtree	543,303	-	27,707	-

	Parochial Unit	Net Receipts		Variable PCR charge	
		Actual	Estimate	Actual	Estimate
		2002	(2001 + 5%)	(2002 NR)	(2001 NR + 5%)
		\$	\$	\$	\$
90	Five Dock / Haberfield	154,313	-	7,870	-
91	Forestville	259,331	-	13,225	-
92	Frenchs Forest	115,820	-	5,907	-
93	Georges Hall	63,355	-	3,231	-
94	Gerringong	175,985	-	8,975	-
95	Gladesville	599,161	-	30,556	-
96	Glebe	129,631	-	6,611	-
97	Glenbrook	270,096	-	13,774	-
98	Glenmore Park	142,600	-	7,272	-
99	Glenquarie	84,593	-	4,314	-
100	Gordon	234,149	-	11,941	-
101	Granville	94,616	-	4,825	-
102	Greenacre	-	130,433	-	6,652
103	Greenwich	98,800	-	5,039	-
104	Gymea	476,657	-	24,308	-
105	Harbord	78,662	-	4,012	-
106	Helensburgh / Stanwell park	90,660	-	4,623	-
107	Hornsby	97,968	-	4,996	-
108	Hornsby Heights	-	71,598	-	3,651
109	Hoxton Park	143,939	-	7,341	-
110	Hunters Hill	-	193,400	-	9,863
111	Hurstville	-	226,301	-	11,541
112	Hurstville Grove	258,612	-	13,189	-
113	Huskisson	89,192	-	4,549	-
114	Ingleburn	100,837	-	5,142	-
115	Jamberoo	52,543	-	2,680	-
116	Jannali / Como	394,810	-	20,134	-
117	Katoomba	63,016	-	3,214	-
118	Keiraville	-	79,931	-	4,076
119	Kellyville	-	140,095	-	7,145
120	Kensington	108,236	-	5,520	-
121	Kenthurst	64,430	-	3,286	-
122	Kiama	180,455	-	9,203	-
123	Killara	251,428	-	12,822	-
124	Kingsford	93,055	-	4,746	-
125	Kingsgrove	57,877	-	2,952	-
126	Kingswood	146,692	-	7,481	-
127	Kirribilli	88,347	-	4,505	-
128	Kurrajong	148,958	-	7,597	-
129	Lakemba	67,649	-	3,450	-
130	Lalor Park / Kings Langley	94,401	-	4,814	-
131	Lane Cove	119,042	-	6,071	-
132	Lavender Bay (Christ Church)	187,027	-	9,538	-
133	Lawson	-	118,132	-	6,024
134	Leichhardt	-	171,536	-	8,748
135	Leura	75,104	-	3,830	-
136	Lidcombe / Berala	104,914	-	5,350	-
137	Lindfield	349,989	-	17,849	-
138	Lithgow / Littleton	145,564	-	7,423	-
139	Liverpool	199,487	-	10,173	-
140	Liverpool South	80,983	-	4,130	-
141	Longueville	-	145,117	-	7,401
142	Lugarno	78,269	-	3,992	-
143	Macquarie	248,619	-	12,679	-
144	Malabar (with Lord Howe Island)	134,946	-	6,882	-
145	Manly	672,635	-	34,303	-
146	Manly Vale / Allambie Heights	-	104,665	-	5,338
147	Maroubra	-	122,154	-	6,230
148	Marrickville	132,854	-	6,775	-
149	Menai	378,517	-	19,304	-
150	Merrylands West	76,097	-	3,881	-
151	Milton / Ulladulla	-	252,071	-	12,855
152	Minchinbury	79,421	-	4,050	-

	Parochial Unit	Net Receipts		Variable PCR charge	
		Actual	Estimate	Actual	Estimate
		2002	(2001 + 5%)	(2002 NR)	(2001 NR + 5%)
		\$	\$	\$	\$
153	Minto	-	115,986	-	5,915
154	Miranda	529,182	-	26,987	-
155	Mittagong	200,435	-	10,222	-
156	Mona Vale	-	140,662	-	7,173
157	Moorebank	142,131	-	7,248	-
158	Mosman - St Clement	540,675	-	27,573	-
159	Mosman - St Luke	-	197,093	-	10,051
160	Mowbray	-	154,241	-	7,866
161	Mt Druitt	74,585	-	3,804	-
162	Mulgoa	109,577	-	5,588	-
163	Narellan	-	147,909	-	7,543
164	Naremburn / Cammeray	236,906	-	12,082	-
165	Narrabeen	426,712	-	21,761	-
166	Neutral Bay	194,437	-	9,916	-
167	Newport	131,804	-	6,722	-
168	Newtown	-	-	-	-
169	Normanhurst	181,209	-	9,241	-
170	North Epping	83,968	-	4,282	-
171	North Ryde	70,090	-	3,574	-
172	North Sydney - St Thomas	-	872,554	-	44,498
173	Northbridge	79,982	-	4,079	-
174	Northmead / Winston Hills	368,920	-	18,814	-
175	Nowra	166,250	-	8,478	-
176	Oak Flats	155,100	-	7,910	-
177	Oakhurst	170,403	-	8,690	-
178	Oatley	185,825	-	9,477	-
179	Oatley West	78,662	-	4,012	-
180	Paddington	104,793	-	5,344	-
181	Padstow	77,835	-	3,969	-
182	Panania	195,162	-	9,953	-
183	Parramatta	789,302	-	40,253	-
184	Parramatta North	-	176,611	-	9,007
185	Peakhurst / Mortdale	185,432	-	9,457	-
186	Penrith	236,898	-	12,081	-
187	Penshurst	141,997	-	7,242	-
188	Petersham	80,130	-	4,086	-
189	Picton	50,652	-	2,583	-
190	Pitt Town	-	95,258	-	4,858
191	Port Kembla	68,736	-	3,505	-
192	Putney	73,437	-	3,745	-
193	Pymble	464,508	-	23,689	-
194	Quakers Hill	222,625	-	11,353	-
195	Randwick	216,756	-	11,054	-
196	Regents Park	14,555	-	742	-
197	Revesby	60,967	-	3,109	-
198	Richmond	239,467	-	12,212	-
199	Riverstone	52,144	-	2,659	-
200	Riverwood / Punchbowl	-	224,232	-	11,435
201	Robertson	60,947	-	3,108	-
202	Rooty Hill	245,288	-	12,509	-
203	Roseville	298,410	-	15,218	-
204	Roseville East	-	122,433	-	6,244
205	Rozelle / Lilyfield (Darling Street)	279,074	-	14,232	-
206	Ryde	-	447,143	-	22,803
207	Sadleir	130,483	-	6,654	-
208	Sans Souci	109,713	-	5,595	-
209	Seaforth	124,877	-	6,368	-
210	Seven Hills	132,293	-	6,747	-
211	Shellharbour	137,142	-	6,994	-
212	Shellharbour City Anglican	195,565	-	9,973	-
213	Smithfield	56,195	-	2,866	-
214	South Carlton	109,068	-	5,562	-
215	South Coogee	90,225	-	4,601	-

	Net Receipts		Variable PCR charge	
	Actual	Estimate	Actual	Estimate
Parochial Unit	2002	(2001 + 5%)	(2002 NR)	(2001 NR + 5%)
	\$	\$	\$	\$
percentage actual	79.3%			